

STATE OF IOWA  
  
2013  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2013

16204200500000  
HUBBARD CITY  
PO BOX 265  
HUBBARD, IA 50122-0265

CITY OF HUBBARD, IOWA  
DUE: December 1, 2013

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.
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ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	187,294		187,294	184,101
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	187,294		187,294	184,101
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	88,387	0	88,387	94,930
Licenses and permits	1,877	0	1,877	1,705
Use of money and property	7,361	3,281	10,642	10,500
Intergovernmental	122,408	0	122,408	148,590
Charges for fees and service	79,298	353,960	433,258	434,950
Special assessments	0	0	0	
Miscellaneous	47,624	0	47,624	21,500
Other financing sources	82,089	0	82,089	45,489
Total revenues and other sources	616,338	357,241	973,579	941,765
Expenditures and Other Financing Uses				
Public safety	147,263	0	147,263	152,926
Public works	133,169	0	133,169	134,194
Health and social services	3,800	0	3,800	3,900
Culture and recreation	227,903	0	227,903	239,087
Community and economic development	11,158	0	11,158	11,250
General government	52,411	0	52,411	55,544
Debt service	0	0	0	
Capital projects	0	0	0	
Total governmental activities expenditures	575,704	0	575,704	596,901
Business type activities	0	322,391	322,391	325,431
Total ALL expenditures	575,704	322,391	898,095	922,332
Other financing uses, including transfers out	36,600	0	36,600	
Total ALL expenditures/And other financing uses	612,304	322,391	934,695	922,332
Excess revenues and other sources over (Under) Expenditures/And other financing uses	4,034	34,850	38,884	19,433
Beginning fund balance July 1, 2012	596,131	355,191	951,322	914,452
Ending fund balance June 30, 2013	600,165	390,041	990,206	933,885

Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents
General obligation debt	\$ 0	Other long-term debt	\$ 0
Revenue debt	\$ 2,224,000	Short-term debt	\$ 17,256
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 1,472,879

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Cheryl A. Boelman	Telephone 641	Area Code 641 Number 864-3187 Extension
Signature of Mayor or other City official (Name and Title)	Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF HUBBARD			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	161,540	25,754					187,294			187,294	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	161,540	25,754		0	0	0	187,294		T01	187,294	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	161,540	25,754		0	0	0	187,294			187,294	6
7	TIF revenues							0		T01	0	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)		9,410					9,410		T15	9,410	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		78,977					78,977		T09	78,977	14
15	TOTAL OTHER CITY TAXES	0	88,387	0	0	0	0	88,387	0		88,387	15
16	Section B - LICENSES AND PERMITS	1,877						1,877		T29	1,877	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	4,998	1,623					6,621	3,281	U20	9,902	18
19	Rents and royalties	740						740		U40	740	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	5,738	1,623	0	0	0	0	7,361	3,281		10,642	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HUBBARD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		80,922					80,922		C46	80,922	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	0	80,922	0	0	0	0	80,922	0		80,922	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions							0			0	63
64	Library service	15,339						15,339		D89	15,339	64
65	Township contributions	24,077						24,077		D89	24,077	65
66	Fire/EMT service	2,070						2,070		D89	2,070	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	<b>Total local grants and reimbursements</b>	41,486	0	0	0	0	0	41,486	0		41,486	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	41,486	80,922	0	0	0	0	122,408	0		122,408	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0	261,435	A91	261,435	73
74	Sewer							0	92,525	A8Ø	92,525	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	29,362						29,362		A81	29,362	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HUBBARD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	37,280						37,280		A89	37,280	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	1,835						1,835		A89	1,835	99
100	Park, recreation, and cultural charges	10,821						10,821		A61	10,821	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	79,298	0	0	0	0	0	79,298	353,960		433,258	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	5,230	7,413			28,525		41,168		U99	41,168	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	348						348		U11	348	110
111	Fines	104						104		U30	104	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	6,004						6,004			6,004	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	11,686	7,413	0	0	28,525	0	47,624	0		47,624	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF HUBBARD					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	301,625	204,099	0	0	28,525	0	534,249	357,241		891,490	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt					45,489		45,489		A89	45,489	126
127	<i>Regular transfers in and interfund loans</i>	579				36,021		36,600			36,600	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	579	0	0	0	81,510	0	82,089	0		82,089	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	302,204	204,099	0	0	110,035	0	616,338	357,241		973,579	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	284,226	321,610	0	0	-9,705	0	596,131	355,191		951,322	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	586,430	525,709	0	0	100,330	0	1,212,469	712,432		1,924,901	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
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154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF HUBBARD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	21,319						21,319		E62	21,319	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	40,815	1,168					41,983		E24	41,983	13
14	Purchase of land and equipment	52,000						52,000		G24	52,000	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	30,538	1,423					31,961		E32	31,961	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	144,672	2,591	0	0	0	0	147,263			147,263	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HUBBARD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	19,405	70,858					90,263		E44	90,263	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	14,874						14,874		E44	14,874	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	1,176						1,176		E44	1,176	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	26,856						26,856		E81	26,856	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	62,311	70,858	0	0	0	0	133,169			133,169	80



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HUBBARD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	3,800						3,800		E32	3,800	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	3,800	0	0	0	0	0	3,800			3,800	103
104												104
105												105
106												106
107												107
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119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF HUBBARD					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	64,155	5,738					69,893		E52	69,893	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction					83,738		83,738		F52	83,738	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	8,590	147					8,737		E61	8,737	127
128	Purchase of land and equipment		22,801					22,801		G61	22,801	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	39,666	1,068					40,734		E61	40,734	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	2,000						2,000		E03	2,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	114,411	29,754	0	0	83,738	0	227,903			227,903	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	168						168		E29	168	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	10,990						10,990		E89	10,990	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	11,158	0	0	0	0	0	11,158			11,158	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HUBBARD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	4,430						4,430		E29	4,430	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	38,341	9,358					47,699		E23	47,699	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation		282					282		E31	282	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	42,771	9,640	0	0	0	0	52,411			52,411	176
177	<b>Section G — DEBT SERVICE</b>							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	0	0	0	0			0	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	0	0	0			0	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	0	0	0			0	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	379,123	112,843	0	0	83,738	0	575,704			575,704	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HUBBARD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								81,856	E91	81,856	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								47,002	E80	47,002	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF HUBBARD					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								193,533		193,533	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								322,391		322,391	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	379,123	112,843	0	0	83,738	0	575,704	322,391		898,095	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	16,821	19,779					36,600			36,600	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	16,821	19,779	0	0	0	0	36,600	0		36,600	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	395,944	132,622	0	0	83,738	0	612,304	322,391		934,695	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>		395,747					395,747			395,747	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>	145,856						145,856			145,856	266
267	<b>Unassigned</b>	44,532				13,902		58,434			58,434	267
268	<b>Total Governmental</b>	190,388	395,747	0	0	13,902	0	600,037			600,037	268
269	<b>Proprietary</b>								390,041		390,041	269
270	<b>Total ending fund balance June 30, 2013</b>	190,486	393,087	0	0	16,592	0	600,165	390,041		990,206	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	586,430	525,709	0	0	100,330	0	1,212,469	712,432		1,924,901	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF HUBBARD

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62 21,019		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	171,687	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,699,000	29U \$	39U \$ 83,000	49U \$	49U \$	49U \$ 1,616,000	49U \$	I91 \$
2. Sewer utility	19U 642,000	29U	39U 34,000	49U	49U	49U 608,000	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10.	19U	29U	39U	49U	49U	49U	49U	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	2,341,000	0	117,000	0	0	2,224,000	0	0

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	5,628
Outstanding as of JUNE 30, 2013	64V \$	17,256

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	29,457,579	x .05 = \$	1,472,879

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
<div>Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</div>	W01	W31	W61			
	\$	\$		990,206	990,206	

REMARKS

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